



Genius.

"Intellectual power, capable of operating independently of tuition and training and marked by an extraordinary faculty for original creation, invention, production or achievement."

[Standard Dictionary.]

Example:

The STEIN-BLOCH Wholesale-Tailored Clothes are the original creations of genius.

That is the reason why Stein-Bloch Garments have become famous for their exclusive styles, exquisite tailoring, beautiful finish and perfect fit.

Are you a wearer of Stein-Bloch Clothes?

If you are, you are thoroughly familiar with these important features.

The longer you wear one of the superb suits the more you will realize that it can only be the product of genius combined with the highest grade of scientific manipulation, backed by materials of sterling quality.

They cost a trifle more than ordinary ready-to wear Clothing, and about one-half what your tailor would charge for the same identical quality and no better style or fit

Suits and Top Coats, - - \$15.00 to \$35.00

M. McInerney, Limited
CLOTHIERS

Open every evening until 8:30; Saturdays until 10 p. m. until after holidays.

THE Oriental Bazaar

LATEST ARRIVAL OF

Christmas Goods

Just opened, such as

Rich Silks, Embroideries, Linen, Chinaware, Novelties and Curios.

Call and select your presents early.

Waity Bldg., King Street, Opposite Advertiser Office.
Phone White 2746.

No Hard Times in Pawaa Tract

7 houses and 12 lots for cash in 3 months

time. Why is this? While many people have been attracted by the beautiful designs of buildings going up, the cool, healthy atmosphere and other irresistible conditions which present themselves immediately to a home-seeker on investigation, have caused them to purchase at once. Call and see

W. M. Campbell,

at his office on premises or to my special agent

W. M. MINTON, Judd Bldg.

MILLINERY... MONTANO'S

New Stock Just Received—

Pattern Hats, trimmed and untrimmed.
Ready to Wear Hats, latest Novelties, Wing Effects, Birds, Flowers, etc.

A. A. MONTANO,
Arlington Block, Hotel St., near Fort

SAME AS A LOST SHIP

Income Tax Case Is Submitted to Court.

J. P. COOKE PROVES THE DEPRECIATION

Says That Abandoned Mill and Railroad Must be Written Off the Books.

The appeal of the Hawaiian Commercial and Sugar Co. from an assessment for over \$5,000 income tax was argued and submitted to the Tax Appeal court yesterday morning. No decision was given by the court but which ever way it is decided, there will be an appeal to the Supreme Court.

J. P. Cooke was the only witness of the morning for the sugar company. He testified that the abandonment of the old mill and buildings and railroad had caused a loss of \$270,404. This was figured according to the testimony by taking a percentage of what it would have cost to replace the useless property. The estimates had been made in San Francisco, according to the witness, but he understood that one-fourth of the cost had been taken.

"Why could not the value of the old building and railroad be carried," asked W. O. Smith, counsel for the corporation.

"If it was carried on the book," replied Mr. Cooke, "and not written off as a loss, the stockholders could say it was a false asset. It is in my opinion as much a loss as if it had been a vessel lost at sea. The buildings and railroad had been abandoned and the property certainly could not be classed as assets."

On cross examination Mr. Cooke said that he could not give the loss or depreciation in detail, and that it had not been the custom to write off losses before the present management took hold. It had been the practice to put in anything spent on the mill as operating expenses, which was considered as an offset to depreciation. In reply to a question from Mr. Robertson, the witness said that he believed the loss of a ship should be written off, even though the owner had scuttled the vessel.

"The abandonment of the mill hasn't depreciated the value of the stock, has it?" asked Robertson.

"I don't know what did it," replied Mr. Cooke.

"It's going up now?"

"Yes."

Mr. Cooke explained that this was due to the advance in the price of sugar, and laughingly remarked that some of the attorneys must be speculating. There was no evidence put in by the tax assessor and after argument the case was submitted to the court.

JUDGE DE BOLT'S COURT.
Judge De Bolt made another big hole in the criminal calendar yesterday. There were two jury trials both of which resulted in a verdict of guilty, and several cases were nolle prossed.

Kekoi was sentenced to prison for one year for larceny, after being found guilty by a jury. His attorney wished to plead guilty for him but Kekoi said he was innocent, and the trial resulted in a conviction.

Juanita was found guilty of larceny also, and sentenced to prison for two years.

A nolle prosequi was entered in the case of Hoopi, indicted for larceny. The same order was made in the case of Kimura, charged with a similar offense.

The case of Alfred Reveira charged with assault with intent to commit murder was dismissed.

The following cases are set for trial today: Juanito, Kahulehio, Owen Holt, Jr., H. Mori, Keleho and Ah On and Pak Chee.

BEFORE ROBINSON.
The case of Y. Anin vs. John K. Sumner was on trial all day before Judge Robinson. The Princess Theresa was a witness for plaintiff, telling of transactions had with Sumner, while Wilcox had control of his property. The plaintiff's case is closed and the defense begins this morning.

REPLIES TO THE BISHOP.

John K. Sumner in an answer to the petition of Bishop Gulstan that he be allowed to resign as trustee, gives some interesting details of his family relations. Sumner says his niece and nephews threatened to put him under guardianship again unless he gave them a large part of the \$110,000 received from the Oahu Railway. He alleges that W. S. Ellis, Victoria Buffandeau and John S. Ellis, each demanded \$25,000, but that he gave them \$10,000 apiece, with the understanding that they cease meddling with his affairs. He gave a similar amount to Maria S. Davis and to the Catholic church, and deposited \$48,000 in Bishop & Co.'s bank. This \$48,000, he says, Bishop & Co. has been notified not to pay, by Ellis and Mrs. Buffandeau, who he alleges hope to induce him to give them still further amounts. Sumner represents that he must go to Tahiti and take with him \$20,000 or \$30,000 and asks the court to discharge the trustee and decree that his money should be turned over to him.

Deported on China.

Fifty-eight Japanese, forty-eight of whom were afflicted with trachoma, the eye disease, were deported on the China yesterday.

Advertisement Changed Mondays.

X-mas Novelties, Toys and Games

Christmas for the children means toys—Christmas without toys is a very dull Christmas indeed. If you don't think so, just watch the youngsters flatten their noses against our window panes, gazing in wonder at the marvelous toys within and the great doll exhibit. Toys are far below par this year. We have too many and are selling them at any price. We want you to see our stock and price them. Everybody who prices them expresses surprise—so will you.

Came for Boys

Games for Girls

Games for Babies

Games for Young and Old

GREAT GAME SALE

Over fifty per cent reduction in the price of games. To illustrate, we quote a few prices:

Aladin Game was \$1.00, on sale at.....	50c.
Arabian Nights was \$1.00, on sale at.....	50c.
Uncle Sam's Mail was \$1.00, on sale at.....	50c.
Trip to Klondike was \$1.00, on sale at.....	40c.
The Young Athlete, special at.....	25c.
Geese, a new game " " " " " "	25c.
The Bicycle Race, " " " " " "	15c.
Tug of War, " " " " " "	15c.

Over twenty other styles of games, regular prices 50c, 40c and 35c, all reduced to 15c each. Fifty games of Dewey at Manila, special at 10c.

Handkerchief Display

Our importation for this season was 500 dozen. Handkerchiefs for ladies and gentlemen. Stock is full and in the very handsomest assortment and exceptional values. See house made of handkerchiefs in our window.

At 25c—Our 25c handkerchief is of special value.

At 15c—Ladies' unadorned all linen handkerchiefs direct from the factory at 5c, 6 1/2c, 10c, 12 1/2c. An immense assortment on hand.

New Goods Just Received

We have just opened a new line of infant's and children's short and long dresses in nainsook. Children's wash caps, ladies', misses' and children's hosiery, ladies' silk mitts, all lengths. (Kerker brand)

All Over Lace

New stock in white and cream, all styles. All over lace heading. Valenciennes lace in all widths and qualities with insertion to match. Swiss applique insertion and beading just arrived.

The very latest chiffon and applique all over lace in great variety of patterns.

PACIFIC IMPORT CO. Limited

Model Block, Fort Street

To Be Depended On

Because It Is the Experience of a Honolulu Citizen and Can Readily be Investigated.

A stranger lost in a large city would place far more dependence on the directions given him by a local resident than the guidance of another stranger like himself. This is a natural consequence of experience; it's like a ship in a strange port—a trusty pilot familiar with the harbor is always called upon to bring her safely to her moorings. So it is with endorsement; we doubt the sayings of people living at a distant point because we can't investigate, but public expression of local citizens can be depended upon, for 'tis an easy matter to prove it. Evidence like the following is beyond dispute:

Mr. W. F. Williams of this city, is a light-house keeper, and he has held this position for the last 30 years. He says: "I was for a number of years, one of that numerous army of people who suffer with their backs. Mine ached and pained me to no small extent, so that I was glad when I heard of a remedy for it. Doan's Backache Kidney Pills. I obtained some of these at the Hollister Drug Co.'s store, and took them. They gave me great relief, and I make this short narration of my experiences for the benefit of others who perhaps do not know that nearly all backache arises from the kidneys, and the best medicine for it is Doan's Backache Kidney Pills."

Doan's Backache Kidney Pills are 50 cents per box, for sale by all druggists; sent by mail on receipt of price by the Hollister Drug Co., Honolulu wholesale agents for the Hawaiian Islands.

THE LABOR ISSUE.

(Continued from Page 1)

vide for their own food; horses are provided by the plantation, and ground for gardens. Only the Chinese and the Japanese avail themselves of the latter, growing most of the vegetables for their own use. The stores on the plantation are generally run by Chinese who worked their contract time out and saved enough money to become proprietors in a small way. There is a good deal of sub-letting of cultivation and clearing work done, principally to Japanese, who are excellent business men, knowing the value of cane, land, labor, etc., exactly.

RACIAL CHARACTERISTICS.

But in dealing with each race of laborers separately it is better to leave the Japanese to the last, because there is so much more to say about them, filling, as they do, such varied positions. The Chinese are very industrious and plodding field laborers, not too intelligent, but very willing to be told what to do. Since immigration ceased altogether at the time of the annexation, and had been much restricted before, it is impossible to obtain fresh Chinese laborers, and those on the plantations are becoming old and worn out. The Chinese are thrifty here as

elsewhere, and are constantly sending money to China; it being necessary to employ special clerks in the post office at Honolulu for registration, upon the mail days for the East. As is usual in Chinese communities in foreign countries, they supply all their own needs, and there are bricklayers, teamsters, and all imaginable trades and employments filled by the Chinese. Some of the Chinese own much land and are wealthy men; the speaker of the house of representatives is partly Chinese. This prosperity is, however, due more to the racial thrift than to capability of earning high wages as skilled laborers.

The Portuguese are good workers, but it is a significant fact that the managers on the plantations always class them with the "natives" not with the "whites." Many of the Portuguese own plots of land and houses, while most of them have large families; it is nearly impossible to drive through the Portuguese quarter because of the quantities of children in the streets. The recent immigrants of this race from Massachusetts are very satisfactory as field laborers. The negroes who have arrived have caused endless trouble on the various plantations and are not exceptionally good laborers. It has been said that the negroes sent are not of the best class, and that these latter would be more satisfactory. While this is undoubtedly true, the fact remains that the better class negro would not come for the wages offered on the plantations and the managers are not anxious to pay more. The whole supply of labor in the Islands is subject to one necessity—that of cheapness. In the old days, \$4 a month was considered ample; now \$18 is the average, and with the abolition of the contract system, wages must inevitably rise. It is to this desire for cheapness that must be ascribed the fact that most of the foreign immigrants are of the very lowest class of their race.

The Japanese who arrive, as a rule, are the best class of immigrants. This is not so strange when it is remembered that in 1898 the yearly salary of agricultural laborers in Japan was never higher than \$30 for men and \$21 for women. Domestic servants only received up to \$3 a month, or \$36 per year. Thus, to them, the wages in the Hawaiian plantations must have seemed very high, being indeed about those of skilled laborers in Japan.

It is difficult to speak definitely of the work of the Porto Ricans, they having only recently arrived. They are, however, very cheerful and willing to work, and probably will do very well as unskilled laborers. They are accompanied by but few women, although there are always many children to be found in their quarters. The following incident in connection with the Porto Rican immigration is amusing, and also gives some indication of the character of the laborers. Many of the Porto Ricans arrived at the plantation half starved and weak from hunger. When they arrived they were told that each had credit to the extent of \$5 at the store. The half-starved men dashed off, bought—soda-water and candy. Some might have been seen soon after chewing lumps of liquorice and washing the sticky mass down with juice from an open tin of California pears.

(To be continued.)

Order Your

Lemon Soda,
Root Beer,
Ginger Ale,
Cream Soda,
Orange Cider,
Pineapple Cider,
Kamel,
Strawberry,
Sarsaparilla
and Iron

from an old house with an established reputation. Free delivery to all parts of the city and Waikiki.

Consolidated Soda Water Works

COMPANY, LTD.

Telephone Main 71.
Works 601 Fort street.

You Need Them These Warm Days

Plain Soda, Vichy, Carlsbad, Seltzer, Congress, Lithia and German Mineral Water (containing all the properties of Apollinaris), manufactured from chemically pure water put up in 28 oz. Syphons, \$1.25 per doz., 75c per half doz.

The Fountain Soda Works,

Sheridan Street.

ORDER OF

J. E. GOEAS

FOR YOUR

Christmas Dinner

Mince Meat, Citron Peel, Lemon Peel, Orange Peel, Seedless Raisins, Seedless Raisins, Currents, Nuts, etc. Beretania and Emma Streets.

Phone 2312 Blue.

HAWAIIAN ENGINEERING AND CONSTRUCTION CO.

Rooms 508-510 Stangenwald Bldg.

ENGINEERS AND CONTRACTORS.

Box 537. Phone Main 50

COTTON BROS. & CO.

ENGINEERS AND GENERAL CONTRACTORS

Plans and Estimates furnished for all classes of Contracting Work.
Boston Block, Honolulu